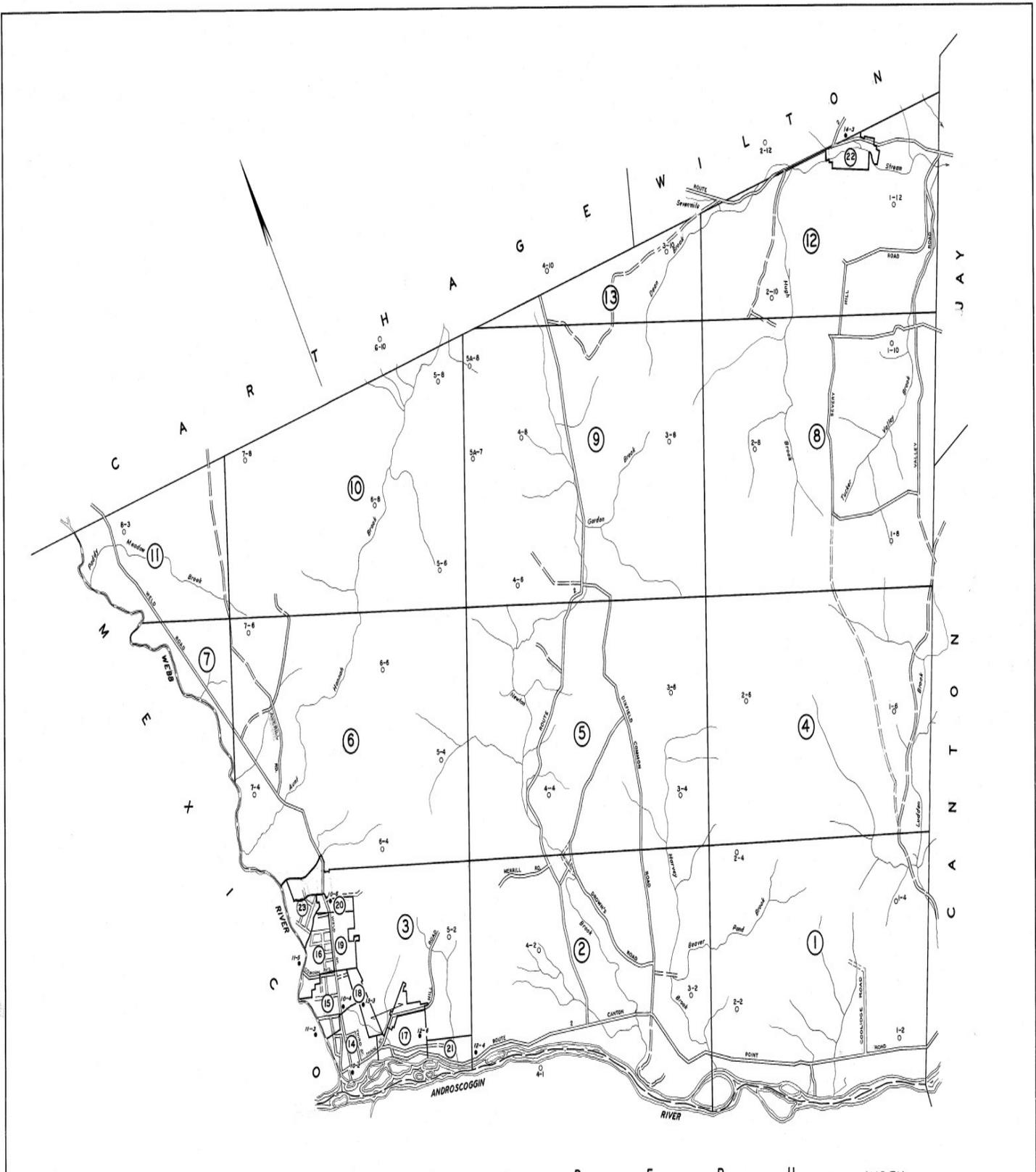


*Town of Dixfield*

*Annual Report*

*June 30, 2014*





**LEGEND**

MAP LIMITS ———— (4)

MAP NUMBERS ———— (12)

RURAL PHOTO CENTERS ———— (O)

URBAN PHOTO CENTERS ———— (•)

**INDEX**  
 TO PROPERTY MAPS  
**TOWN OF DIXFIELD**  
 OXFORD COUNTY, MAINE

JAMES W. SEWALL COMPANY    OLD TOWN, MAINE  
 SCALE 1 INCH=2000 FEET    APRIL 1, 1957

# Table of Contents

<b>Table of Contents</b> .....	<b>1</b>
<b>Important Information</b> .....	<b>2</b>
<b>Registrar of Voters &amp; Elections</b> .....	<b>3</b>
<b>Vital Statistics &amp; Licenses</b> .....	<b>3</b>
<b>Gross Budget</b> .....	<b>4</b>
<b>Tax Rate Calculation</b> .....	<b>5</b>
<b>Emergency Management Director Report</b> .....	<b>6</b>
<b>Tax Liens</b> .....	<b>7</b>
<b>Independent Auditors' Report</b> .....	<b>10</b>
<b>Police Department Report</b> .....	<b>41</b>
<b>Animal Control Report</b> .....	<b>42</b>
<b>Fire Department Report</b> .....	<b>43</b>
<b>East Dixfield Fire Report</b> .....	<b>44</b>
<b>Water Department Report</b> .....	<b>44</b>
<b>Sewer Department Report</b> .....	<b>45</b>
<b>Ludden Memorial Library Report</b> .....	<b>46</b>
<b>Ione Harlow Scholarships</b> .....	<b>47</b>
<b>Odd Fellows &amp; Rebekahs Scholarships</b> .....	<b>48</b>
<b>Key Bank &amp; Verdurina Trust Accounts</b> .....	<b>49</b>
<b>NORSWB Report</b> .....	<b>50</b>
<b>Economic Development Council Report</b> .....	<b>51</b>
<b>In the News</b> .....	<b>52</b>
<b>United States Senator Angus King Letter</b> .....	<b>53</b>

# Town of Dixfield

Population: 2,550 (as of 2010)  
Founded by Colonel Jonathan Holman in 1789  
Incorporated on June 21, 1803  
Town website: [www.dixfield.org](http://www.dixfield.org)

## Important Telephone Numbers

<b>Town Office</b>		<b>Town Office</b>	<b>562-8151</b>
<b>46 Main Street</b>		<b>Code Enforcement Office</b>	<b>402-0403</b>
<b>Hours</b>		<b>Assessors Office</b>	<b>562-8151</b>
<b>Sunday</b>	<b>Closed</b>	<b>Water/Sewer Office</b>	<b>562-4654</b>
<b>Monday</b>	<b>8am—4pm</b>	<b>Public Works</b>	<b>364-5422</b>
<b>Tuesday</b>	<b>8am—4pm</b>	<b>RSU#10 Superintendent</b>	<b>562-7254</b>
<b>Wednesday</b>	<b>8am—4pm</b>	<b>Dirigo Elementary School</b>	<b>562-4207</b>
<b>Thursday</b>	<b>8am—4pm</b>	<b>TW Kelly Dirigo Middle School</b>	<b>562-8255</b>
<b>Friday</b>	<b>8am—4pm</b>	<b>Dirigo High School</b>	<b>562-4251</b>
<b>Saturday</b>	<b>Closed</b>	<b>Police Department</b>	<b>562-4517</b>
		<b>Emergency</b>	<b>911</b>

## Important Dates to Remember

<b>January 25</b>	<b>Abatement Application Deadline</b>
<b>March 31</b>	<b>Motorcycle Registration Due</b>
<b>April</b>	<b>Annual Town Meeting</b>
<b>April 1</b>	<b>All property Assessed</b>
<b>April 15</b>	<b>2nd half of Taxes Due</b>
<b>June (2nd Tuesday)</b>	<b>Municipal Elections</b>
<b>June 30</b>	<b>ATV &amp; Snowmobile Registration Due</b>
<b>June 30</b>	<b>Fiscal Year Ends</b>
<b>July 1</b>	<b>Fiscal Year Begins</b>
<b>August</b>	<b>Tax Club begins</b>
<b>September 15</b>	<b>1st half of Taxes Due</b>
<b>November (1st Tuesday)</b>	<b>Election Day</b>
<b>December 31</b>	<b>Boat Registration &amp; Dog Licenses Due</b>

# Registrar of Voters & Elections

We have 1650 registered voters for the Town of Dixfield. We had 252 who voted for the November Referendum and 429 for the June election. The June election was the first time we voted Referendum style for the town budget. It was very confusing and took a lot of time counting. Hopefully it will get better.

I want to thank all the clerks who help and hope more voters come out to vote.

**Your vote is important!**

Theresa Hemingway  
Deputy Town Clerk/Registrar



## Vital Statistics & Licenses

### Marriages, Births, Deaths

7/1/13 through 6/30/14

**Marriages** 14      **Births** 8 Males - 3 Females      **Deaths** 28

Certified copies of any of the above cost \$15.00 for the first copy and \$6.00 for additional copies of the same.

### Dog Licenses

**Neutered or Spayed** 227      **Not Neutered or Spayed** 33      **Kennels** 2

The license fee for a neutered or spayed dog is \$6.00 and a non-neutered or non-spayed dog is \$11.00. Kennel licenses are \$41.00 and must be approved by the Animal Control Officer. A current rabies certificate and neutered or spayed certificate must be shown at time of licensing. There is a \$25.00 late fee in addition to the annual license fee after January 31 in accordance with Section 3923-C, subsection 1.

90% of your license fee goes directly to fighting animal cruelty in Maine.

### Licenses and Registrations

<b>Motor Vehicle Registrations</b>	2077
<b>Hunting/Fishing Licenses</b>	321
<b>Boats</b>	140
<b>Snowmobiles</b>	145 <b>Non-resident</b> 4
<b>ATV's</b>	236 <b>Non-resident</b> 6

Vickie R. Carrier  
Deputy Town Clerk

# *Gross Budget 2013—2014*

<b>Municipal Departments</b>	
Executive Department	\$ 310,953
Police Department	322,498
Public Works Department	509,867
Fire Departments	88,000
Ludden Memorial Library	123,373
Boards and Committees	3,580
Public Safety	180,352
Health, Animal & Code Enforcement	16,265
Recreation	12,500
Municipal Grounds	23,850
Insurances	31,647
Social Services	4,601
Regional Expenses	165,802
Miscellaneous Expense	3,775
Reserves	219,705
Debt Service	47,943
General Assistance	8,000
County Tax	110,770
RSU No. 10 (School)	1,788,968
<b>Total Gross Budget</b>	<b>\$3,972,449</b>
Municipal Revenue Sharing	-182,765
Other Projected Revenues	-653,906
<b>2013/14 Net Budget</b>	<b>\$3,135,778</b>

# Tax Rate Calculation

## 2013 - 2014

Real and Personal Property Valuation		
Local Taxable Real Estate Valuation	\$126,479,279	
Local Taxable Personal Property Valuation	29,958,850	
Total Taxable Valuation		\$156,438,129
Total of All Homestead Exempt Valuation	8,213,600	
Total of All Homestead Exempt ÷ 2		4,106,800
Total of All BETE Exempt Valuation	5,333,000	
Standard BETE Reimbursement Value		3,248,221
Total Valuation Base 2011/12		\$163,793,150
Appropriations		
Appropriations:		
Oxford County Assessment	\$110,770	
Municipal Appropriations	2,072,711	
RSU No. 10 Assessment	1,788,968	
Total Appropriations		\$3,972,449
Allowable Deductions:		
State Municipal Revenue Sharing	182,765	
All Other Revenues Except Homesteads	653,906	
Total Deductions		\$836,671
Net Raised by Local Property Tax Rate		\$3,135,778
Tax Rate Calculation		
Total Valuation	\$163,793,150	
Homestead Exemptions	4,106,800	
BETE Valuation	3,248,221	
Total		\$156,438,129
Multiplied by Selected Tax Rate		x .019300
Tax Commitment		3,019,255.89
Deduct Net Budget		3,135,778
Overlay		\$25,429.80

**State of Maine Homestead Reimbursement: Valuation of \$4,106,800 x tax rate of .019300 = \$79,261.24;**

**Interest charged on overdue taxes 7%; 1Mil = \$163,793.**

# Emergency Management Director Report

This was a year of transition in the world of Maine emergency management. The state director left along with several staff including the emergency exercise coordinator, the public outreach coordinator, and the homeland security grant manager. Those positions are just now being filled. How that relates to our town is that training and community outreach has suffered and the grant application process has become convoluted.

However, I stayed apprised of the transition by attending the quarterly local EMA meetings hosted by Oxford county EMA. I also remain an active member of the Incident Management Assistance Team. I used to update our status of compliance with the National incident Management system by using a program called NIMSCAST. This transitional period terminated that reporting requirement. Ironically, all our grant acceptance qualifications are tied to our compliance with NIMS. The grants I would have applied for would have been a generator for our regional shelter and traffic sign and barricade enhancement. NIMSCAST was reinstated in October of 2014.

In November, I participated in a state wide practical exercise entitled vigilant guard. The exercise simulated a state wide ice storm that caused a progressive failure of the state's communication infrastructure. We used an internet based program to maintain communications and situational awareness as power grids failed, phone lines went down and roads closed. However, the simulation also included a cyber-attack of that web based service. As a result, new security measures have been put in place when using that service.

We did actually have ice storms in December and January. However, the damage was not severe enough to warrant a declaration of a state of emergency.

April found us in the throes of a flooding event. On April 15<sup>th</sup> 2014, the national weather service issued storm and flood warnings for the region.



The storm broke snow fall records in New York but delivered mostly rain to our region. Oxford county EMA monitored hydrology predictions as this event would cause melting of a significant winter snow pack. When the morning of April 16<sup>th</sup> came around, we didn't have the rapid flooding that was predicted. Rather the flood waters rose slower than predicted and the crest of the flood was extended later the same day. At 02:30, Dixfield fire Co. responded to a request to barricade off Canton Point Road due to flooding across the road at the potato flats by Luc Morin Road.

They worked with M.D.O.T. to barricade and sign that area. At 07:00, the school transportation director was made aware of the road closure. The decision was made to bring students from that area to school from an alternated route. By 08:30 I gained information from our public works director and Oxford EMA of area road closures. I reported this to our town manager by 11:00. By 10:00, reports of still rising waters were going to cause the closure of Rte. 140 in Canton stranding the households in that section of Canton Point Road. R.S.U. 10 decided to return the students from that area home. By 11:30 Rte.140 was closed and barricaded stranding the residents in that area. By 12:00, Dixfield P.D. had to respond to the barricades on our side of Canton Point as vehicles were driving over them and destroyed one barricade. By 13:10, I had coordinated with the adjoining towns and MedCare for an evacuation plan should there be a medical emergency within that stranded area. By 14:00, the town office staff identified all the households stranded in that area. That evening, flood waters slowly receded and by April 17<sup>th</sup>, the roads were reopened after inspection.

In reaction to this event, the town with state and county officials held an after action review of our handling of this event. The findings of that after action review are available at our town office.

This year, we are monitoring the CDC's recommendations for preparedness, response and mitigation of Ebola, Entero and EEE viruses as they enter our region. Meanwhile, we should all get our flu shots as the flu kills more people every year than any of these other viruses. Also maintain your household emergency preparedness kits and plans.

2015 is also the year I will update the town's Emergency Operations Plan

Respectfully Submitted,

Jay Bernard

# Tax Liens 2014

<b>Name</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>Total</b>
Adams, Price	\$773.77			\$773.77
Arsenault, Albert J.	\$509.52	\$513.48	\$374.05	\$1,397.05
Austin, Paul E.	\$2,219.50	\$2,236.94		\$4,456.44
Barbioni, Edward E.	\$905.17	\$912.21	\$862.20	\$2,679.58
Beaudoin, Ronald	\$737.26			\$737.26
Blauvelt, Gordon	\$2,024.57	\$929.55		\$2,954.12
Blood, Wendell	\$255.88			\$255.88
Bradford, Andrew	\$264.41	\$266.46		\$530.87
Bradford, Andrew	\$924.47	\$931.66		\$1,856.13
Brann, Nelson	\$351.26	\$353.99		\$705.25
Brown, Mark	\$36.50			\$36.50
By Eye Property Mgmt	\$1,117.47	\$1,125.18		\$2,242.65
Capponi, Jason	\$1,677.17			\$1,677.17
Cassier, Lisa	\$870.43	\$877.20	\$227.75	\$1,975.38
Chase, Warren, heirs	\$887.80			\$887.80
Cobb, Alan	\$231.60	\$845.88		\$1,077.48
Colburn, Rita	\$576.56			\$576.56
Conley, Harold D.	\$2,112.37			\$2,112.37
Coolidge, Gordon E.	\$505.66	\$508.62		\$1,014.28
Daigle, Sally	\$280.99			\$280.99
Dolloff, James G., Jr.	\$341.61	\$343.41	\$317.81	\$1,002.83
Dupuis, David	\$812.53			\$812.53
Dyer, Brad	\$1,044.88			\$1,044.88
Fontaine, Sue Ellen	\$526.89	\$478.83		\$1,005.72
Frost, Brian	\$1,136.77	\$1,145.22		\$2,281.99
Gonzalez, Grancisco	\$212.30			\$212.30
Goodwin, Candice	\$805.95			\$805.95
Goodwin, Candice	\$951.49			\$951.49
Greenwood, Barbara	\$623.39	\$30.17		\$653.56
Grignon, John	\$3,746.13			\$3,746.13
Haley, Michelle	\$1,190.81	\$1,199.09		\$2,389.90
Hall, Paul, Houghton	\$1,385.74	\$1,396.51	\$646.20	\$3,428.45
Harkness, Denise	\$909.03	\$915.51		\$1,824.54
Harrison, Lucky J	\$770.10			\$770.10
Haylock, Heidi	\$748.84	\$753.69		\$1,502.53
Hebert, Christopher	\$2,977.96			\$2,977.96
Hebert, Marion	\$681.29	\$594.45		\$1,275.74
Heintz, David	\$2,277.40			\$2,277.40
Heintz, Margaret	\$2,454.96			\$2,454.96
Henderson, Wendell,heirs	\$1,061.50	\$610.02		\$1,671.52
Hill, Carlton	\$200.00			\$200.00
Hines, Candice heirs	\$512.25			\$512.25
Hiscock, Ellen F	\$1,601.74	\$1,475.98		\$3,077.72
Holman, James & Paula	\$3,054.06			\$3,054.06
Holman, Lorraine, heirs	\$618.25			\$618.25
Karkos, Terry PR	\$1,318.04	\$620.93		\$1,938.97

# Tax Liens 2014

Knox, Sandra	\$756.30			\$756.30
Kuhns, Craig	\$4,006.68	\$4,037.63		\$8,044.31
Laprell, Darryl	\$1,991.76	\$2,007.05		\$3,998.81
Leavitt, Stephen	\$704.45	\$991.95		\$1,696.40
Leblanc, Joseph	\$719.89	\$724.71		\$1,444.60
LeBlanc, Lee Roy	\$243.98			\$243.98
LeBlond, Maurice, heirs	\$118.88			\$118.88
Louvat, Daniel	\$331.80			\$331.80
Maddaus, Elizabeth	\$1,178.10			\$1,178.10
Marston, Heidi	\$40.53	\$40.26		\$80.79
Martin, Anthony, heirs	\$525.76			\$525.76
McLean, Eugene	\$191.07	\$39.36		\$230.43
McPherson, Melissa	\$271.46			\$271.46
Menthe, John	\$151.30			\$151.30
Menthe, John	\$10.04			\$10.04
Merrill, James	\$1,158.00			\$1,158.00
Mills, Joaquin	\$1,165.72			\$1,165.72
Mills, Lisa	\$750.96			\$750.96
Mitchell, Terri	\$1,378.02			\$1,378.02
Murphy, Kevin	\$1,237.13			\$1,237.13
Paine, Richard	\$1,165.72	\$715.33		\$1,881.05
Plante, Jennifer	\$1,956.67	\$1,956.67		\$3,913.34
Porter, Carl	\$916.75			\$916.75
Porter, Jeffrey	\$125.45			\$125.45
Pratt, Joseph	\$988.16	\$647.07		\$1,635.23
Rackliff, Blaine	\$962.98			\$962.98
Rice, Michael	\$1,063.43	\$706.19		\$1,769.62
Ridley, Justin	\$1,009.39	\$1,018.01	\$463.76	\$2,491.16
Robbins Family Trust	\$28.95			\$28.95
Roberts, Richard R	\$878.15	\$884.00		\$1,762.15
Robertson, Lisa R	\$1,038.34	\$1,046.60		\$2,084.94
Rock, Sara	\$1,424.34	\$904.57		\$2,328.91
Roy, Norman	\$1,312.40	\$714.24		\$2,026.64
Saphier, David	\$3,064.84	\$3,088.66		\$6,153.50
Sawtelle, Evelyn	\$991.06	\$116.44		\$1,107.50
Shardlow, Frederick	\$73.34			\$73.34
Shorey, Heather	\$1,322.05	\$1,312.01		\$2,634.06
Skidgell, William	\$953.42	\$961.41		\$1,914.83
Skidgell, William	\$3,066.68			\$3,066.68
Smith, Alan	\$194.93			\$194.93
Smith, Darren	\$737.26			\$737.26
Soni, Amit	\$438.11			\$438.11
Souuble, Sally	\$968.88			\$968.88
Speranza, James	\$94.01			\$94.01
Sterns, Kelly	\$633.04			\$633.04
Swan, Royal	\$1,533.27			\$1,533.27
Swan, Dennis	\$159.33			\$159.33



# *Independent Auditors' Report*



*Proven Expertise and Integrity*

## INDEPENDENT AUDITORS' REPORT

Board of Selectmen

Town of Dixfield

Dixfield, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Dixfield, Maine as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

3 Old Orchard Road, Buxton, Maine 04093

Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609

[www.rhrsmith.com](http://www.rhrsmith.com)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Dixfield, Maine as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 11 and 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Dixfield, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

RHR Smith & Co.  
Buxton, Maine  
January 27, 2015

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2014**

**(UNAUDITED)**

The following management's discussion and analysis of Town of Dixfield, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2014. Please read it in conjunction with the Town's financial statements.

**Financial Statement Overview**

The Town of Dixfield, Maine's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

**Basic Financial Statements**

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have separate columns for the two different types of town activities. The types of activities presented for the Town of Dixfield are:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, protection, public works, human services, education, community and social agencies, and other unclassified.
- *Business-type activities* – These activities are normally intended to recover all or a significant portion of their costs through user fees and / or charges to external users for goods and/or services. These activities for the Town of Dixfield include the sewer and water departments.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Dixfield, Maine, like other local governments, uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Dixfield, Maine can be divided into two categories: governmental funds and proprietary funds.

*Governmental funds:* Most of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These

reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Dixfield, Maine presents five columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental funds are the general fund, the Road Reconstruction Fund, the Lone Harlow Community Fund and the Lone Harlow Scholarship Fund. All other funds are shown as nonmajor and are combined in the "All Nonmajor Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

*Proprietary Funds:* The Town of Dixfield, Maine maintains two proprietary funds, the sewer and water departments. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Cash Flows.

### **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

### **Other Supplementary Information**

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

## Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental and business-type activities. The Town's total net position for governmental activities decreased by \$11,673 from \$13.45 million to \$13.44 million. The Town's total net position for business-type activities decreased by \$49,890 from \$3.24 million to \$3.19 million.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of \$1,411,242 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$454,147.

**Table 1**  
**Town of Dixfield, Maine**  
**Net Position**  
**June 30,**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>	
	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>
<b>Assets</b>				
Current and Other Assets	\$ 3,770,424	\$ 2,645,021	\$ 495,619	\$ 350,456
Capital Assets	10,844,801	10,968,230	4,383,891	4,528,892
<b>Total Assets</b>	<b>14,615,225</b>	<b>13,613,251</b>	<b>4,879,510</b>	<b>4,879,348</b>
<b>Liabilities</b>				
Current Liabilities	67,957	65,916	136,860	101,374
Long-term Debt Outstanding	1,095,899	84,032	1,554,154	1,539,588
<b>Total Liabilities</b>	<b>1,163,856</b>	<b>149,948</b>	<b>1,691,014</b>	<b>1,640,962</b>
<b>Deferred Inflows of Resources</b>				
Prepaid Taxes	15,984	16,245	-	-
<b>Total Deferred Inflows of Resources</b>	<b>15,984</b>	<b>16,245</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>				
Net Investment in Capital Assets	9,722,965	10,860,983	2,734,349	2,899,265
Restricted: Special Revenue Funds	7,116	7,105	-	-
Capital Project Funds	995,452	-	-	-
Permanent Funds	1,298,610	1,174,609	-	-
Unrestricted	1,411,242	1,404,361	454,147	339,121
<b>Total Net Position</b>	<b>\$ 13,435,385</b>	<b>\$ 13,447,058</b>	<b>\$ 3,188,496</b>	<b>\$ 3,238,386</b>

**Table 2**  
**Town of Dixfield, Maine**  
**Change in Net Position**  
**For the Years Ended June 30,**

	Governmental Activities		Business-Type Activities	
	2014	2013	2014	2013
<b>Revenues</b>				
<i>Program revenues:</i>				
Charges for services	\$ 19,434	\$ 16,702	\$ 527,357	\$ 537,140
Operating grants and contributions	29,159	35,817	-	-
<i>General revenues:</i>				
Taxes	3,357,530	3,391,322	-	-
Grants and contributions not restricted to specific programs	494,497	622,265	19,893	-
Miscellaneous	280,495	139,230	11,268	66,628
Transfers from other funds	302,825	295,726	-	-
<b>Total Revenues</b>	<b>4,483,940</b>	<b>4,501,062</b>	<b>558,518</b>	<b>603,768</b>
<b>Expenses</b>				
General government	387,504	352,319	-	-
Protection	611,932	573,768	-	-
Public works	782,782	757,085	-	-
Human services	10,747	10,032	-	-
Community and social agencies	315,045	296,598	-	-
Education	1,788,968	1,798,469	-	-
Debt service	3,581	5,549	-	-
County tax	110,770	114,135	-	-
Capital outlay	29,444	-	-	-
Sewer department	-	-	316,962	311,371
Water department	-	-	291,446	270,308
Unclassified	152,015	159,578	-	-
Transfers to other funds	302,825	295,726	-	-
<b>Total Expenses</b>	<b>4,495,613</b>	<b>4,363,259</b>	<b>608,408</b>	<b>581,679</b>
<b>Change in Net Position</b>	<b>(11,673)</b>	<b>137,803</b>	<b>(49,890)</b>	<b>22,089</b>
<b>Net Position - July 1</b>	<b>13,447,058</b>	<b>13,309,255</b>	<b>3,238,386</b>	<b>3,216,297</b>
<b>Net Position - June 30</b>	<b>\$ 13,435,385</b>	<b>\$ 13,447,058</b>	<b>\$ 3,188,496</b>	<b>\$ 3,238,386</b>

### Revenues and Expenses

Revenues for the Town's governmental activities decreased by .38%, while total expenses increased by 3.03%. For the business-type activities revenues decreased by 7.49%, while total expenses increased by 4.60%.

## Financial Analysis of the Town's Fund Statements

*Governmental funds:* The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

**Table 3**  
**Town of Dixfield, Maine**  
**Fund Balances - Governmental Funds**  
**June 30,**

	2014	2013
General Fund:		
Nonspendable	\$ 15,702	\$ 77,035
Assigned	27,472	51,407
Unassigned	852,001	953,738
Total General Fund	\$ 895,175	\$ 1,082,180
Road Reconstruction Fund:		
Restricted	\$ 995,452	\$ -
Ione Harlow Community Fund:		
Restricted	\$ 703,734	\$ 624,915
Ione Harlow Scholarship Fund:		
Restricted	\$ 220,686	\$ 198,036
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 7,116	\$ 7,105
Assigned	47,036	33,038
Unassigned	(22,780)	(15,229)
Capital Project Funds:		
Assigned	369,890	214,116
Permanent Funds:		
Restricted	374,190	351,658
Total Nonmajor Funds	\$ 775,452	\$ 590,688

The general fund total fund balance decreased by \$187,005 over the prior fiscal year. The Road Reconstruction Fund total fund balance increased to \$995,452 in its first year. The Ione Harlow Community Fund total fund balance increased by \$78,819 from

the prior fiscal year. The lone Harlow Scholarship Fund total fund balance increased by \$22,650 from the prior fiscal year. The non-major fund balances increased by \$184,764 from the prior fiscal year.

*Proprietary funds:* The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The sewer department had a change in net position of (\$121,624) for the year ended June 30, 2014. The water department had a change in net position of \$71,734 for the current year.

### **Budgetary Highlights**

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues were over budget by \$97,918. This was mainly the result of excess receipts over budget in all categories except property taxes and local road assistance.

The general fund actual expenditures were under the budget by \$78,745. All expenditure categories were under budget.

### **Capital Asset and Debt Administration**

#### **Capital Assets**

As of June 30, 2014, the net book value of capital assets recorded by the Town decreased by \$268,430 from the prior year. The decrease is the result of current year depreciation expense of \$561,871 less current year additions of \$311,484 and net deletions of \$18,043.

**Table 4  
Town of Dixfield, Maine  
Capital Assets (Net of Depreciation)  
June 30,**

	2014	2013
Land and non-depreciable assets	\$ 146,708	\$ 147,358
Buildings, building improvements and land improvements	831,067	780,195
Machinery, equipment and vehicles	4,519,428	4,615,116
Infrastructure	9,731,489	9,954,453
Total	\$ 15,228,692	\$ 15,497,122

## **Debt**

At June 30, 2014, the Town had \$2,729,542 in bonds outstanding versus \$1,659,627 last year. Other obligations include capital leases payable and accrued sick and vacation time. Refer to Note 6 of Notes to Financial Statements for more detailed information.

### **Currently Known Facts, Decisions, or Conditions**

#### **Economic Factors and Next Year's Budgets and Rates**

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately two months, while also maintaining significant reserve accounts for future capital and program needs.

### **Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, the Treasurer for the Town of Dixfield can be reached at P.O. Box 808, Dixfield, Maine 04224.

## TOWN OF DIXFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,082,180	\$ 1,082,180	\$ 1,082,180	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,019,356	3,019,356	2,992,961	(26,395)
Excise taxes	288,600	288,600	338,062	49,462
Intergovernmental revenues:				
State revenue sharing	182,765	182,765	183,790	1,025
Homestead exemption	79,261	79,261	79,261	-
Local road assistance	33,312	33,312	26,376	(6,936)
Other	118,241	118,241	160,342	42,101
Charges for services	12,850	13,873	19,434	5,561
Interest income	50	50	760	710
Miscellaneous revenues	54,301	54,301	86,691	32,390
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>4,870,916</u>	<u>4,871,939</u>	<u>4,969,857</u>	<u>97,918</u>
Charges to Appropriations (Outflows):				
Current:				
General government	362,445	388,882	386,788	2,094
Protection	590,850	608,173	580,270	27,903
Public works	533,717	543,613	530,450	13,163
Human services	12,601	12,601	10,747	1,854
Community and social agencies	301,675	313,375	303,908	9,467
Education	1,788,968	1,788,968	1,788,968	-
County tax	110,770	110,770	110,770	-
Unclassified	29,205	30,228	5,964	24,264
Debt service:				
Principal	44,942	50,411	50,411	-
Interest	3,001	3,581	3,581	-
Transfers to other funds	302,825	302,825	302,825	-
Total Charges to Appropriations	<u>4,080,999</u>	<u>4,153,427</u>	<u>4,074,682</u>	<u>78,745</u>
Budgetary Fund Balance, June 30	<u>\$ 789,917</u>	<u>\$ 718,512</u>	<u>\$ 895,175</u>	<u>\$ 176,663</u>
Utilization of assigned fund balance	\$ -	\$ 51,405	\$ -	\$ (51,405)
Utilization of unassigned fund balance	292,263	312,263	-	(312,263)
	<u>\$ 292,263</u>	<u>\$ 363,668</u>	<u>\$ -</u>	<u>\$ (363,668)</u>

See accompanying independent auditors' report and notes to financial statements.

## Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule – General Fund Revenues
- Schedule of Departmental Operations – General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet – Nonmajor Capital Projects Funds
- Combining Schedule of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Capital Project Funds
- Combining Balance Sheet – Nonmajor Permanent Funds
- Combining Schedule of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

## TOWN OF DIXFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND REVENUES  
 FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 3,019,356	\$ 3,019,356	\$ 2,992,961	\$ (26,395)
Motor vehicle excise	288,000	288,000	336,105	48,105
Boat excise	600	600	1,957	1,357
Intergovernmental revenues:				
State revenue sharing	182,765	182,765	183,790	1,025
Homestead exemption	79,261	79,261	79,261	-
Tree growth reimbursement	47,300	47,300	89,344	42,044
Local roads	33,312	33,312	26,376	(6,936)
General assistance	4,000	4,000	2,783	(1,217)
Other state/federal funds	66,941	66,941	68,215	1,274
Charges for services:				
Town clerk fees	6,000	6,000	7,228	1,228
Code enforcement/permit fees	2,450	2,450	4,382	1,932
Administration	1,200	1,200	1,090	(110)
Ludden Library fines	3,000	3,000	3,319	319
Public works income	200	200	2,400	2,200
Fire department income	-	-	15	15
Snowmobile fees	-	1,023	1,000	(23)
Investment income:				
Regular investment income	50	50	760	710
Other revenues:				
Fees/interest on taxes	16,000	16,000	16,639	639
Post office rent	17,500	17,500	17,980	480
RSU No. 10 garage rent	15,515	15,515	15,515	-
Water/sewer garage rent	1,200	1,200	-	(1,200)
Cable t.v. franchise	4,086	4,086	3,873	(213)
Sale of tax acquired property	-	-	31,273	31,273
Misc. other	-	-	1,411	1,411
Transfers in from other funds	-	-	-	-
Amounts Available for Appropriation	<u>\$ 3,788,736</u>	<u>\$ 3,789,759</u>	<u>\$ 3,887,677</u>	<u>\$ 97,918</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE A

TOWN OF DIXFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
<b>EXPENDITURES</b>					
General government:					
Executive department	\$ 310,953	\$ 25,039	\$ 335,992	\$ 338,455	\$ (2,463)
Boards and committees	3,580	1,398	4,978	3,243	1,735
Code enforcement	16,265	-	16,265	13,444	2,821
Insurance & benefits	31,647	-	31,647	31,646	1
	<u>362,445</u>	<u>26,437</u>	<u>388,882</u>	<u>386,788</u>	<u>2,094</u>
Protection:					
Police department	322,498	13,293	335,791	314,802	20,989
Fire department	88,000	4,030	92,030	85,369	6,661
Public safety	180,352	-	180,352	180,099	253
	<u>590,850</u>	<u>17,323</u>	<u>608,173</u>	<u>580,270</u>	<u>27,903</u>
Public works:					
Public works department	509,867	8,896	518,763	510,239	8,524
Grounds	23,850	1,000	24,850	20,211	4,639
	<u>533,717</u>	<u>9,896</u>	<u>543,613</u>	<u>530,450</u>	<u>13,163</u>
Human services:					
Social services	4,601	-	4,601	4,601	-
General assistance	8,000	-	8,000	6,146	1,854
	<u>12,601</u>	<u>-</u>	<u>12,601</u>	<u>10,747</u>	<u>1,854</u>

SCHEDULE A (CONTINUED)

TOWN OF DIXFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Total Available	Actual	Variance Positive (Negative)
Community and social agencies:					
Ludden Memorial Library	123,373	11,700	135,073	127,340	7,733
Recreation	12,500	-	12,500	10,766	1,734
Regional expenses	165,802	-	165,802	165,802	-
	<u>301,675</u>	<u>11,700</u>	<u>313,375</u>	<u>303,908</u>	<u>9,467</u>
Debt service:					
Principal	44,942	5,469	50,411	50,411	-
Interest	3,001	580	3,581	3,581	-
	<u>47,943</u>	<u>6,049</u>	<u>53,992</u>	<u>53,992</u>	<u>-</u>
Education	1,788,968	-	1,788,968	1,788,968	-
County tax	110,770	-	110,770	110,770	-
Unclassified:					
Miscellaneous funding	3,775	1,023	4,798	4,778	20
Overlay	25,430	-	25,430	1,186	24,244
	<u>29,205</u>	<u>1,023</u>	<u>30,228</u>	<u>5,964</u>	<u>24,264</u>
Transfers out	302,825	-	302,825	302,825	-
Total Expenditures	<u>\$ 4,080,999</u>	<u>\$ 72,428</u>	<u>\$ 4,153,427</u>	<u>\$ 4,074,682</u>	<u>\$ 78,745</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,223	\$ 369,826	\$ 20,455	\$ 395,504
Investments	7,116	-	353,367	360,483
Due from other funds	47,036	2,563	718	50,317
<b>TOTAL ASSETS</b>	<u>\$ 59,375</u>	<u>\$ 372,389</u>	<u>\$ 374,540</u>	<u>\$ 806,304</u>
<b>LIABILITIES</b>				
Due to other funds	\$ 28,003	\$ 2,499	\$ 350	\$ 30,852
<b>TOTAL LIABILITIES</b>	<u>28,003</u>	<u>2,499</u>	<u>350</u>	<u>30,852</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	7,116	-	374,190	381,306
Committed	-	-	-	-
Assigned	47,036	369,890	-	416,926
Unassigned	(22,780)	-	-	(22,780)
<b>TOTAL FUND BALANCES</b>	<u>31,372</u>	<u>369,890</u>	<u>374,190</u>	<u>775,452</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 59,375</u>	<u>\$ 372,389</u>	<u>\$ 374,540</u>	<u>\$ 806,304</u>

See accompanying independent auditors' report and notes to financial statements.

## SCHEDULE C

## TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Intergovernmental	\$ 73,887	\$ -	\$ -	\$ 73,887
Interest income	11	361	-	372
Investment income, net of unrealized gains/(losses)	-	-	45,927	45,927
Other	25,758	7,296	1,000	34,054
<b>TOTAL REVENUES</b>	<u>99,656</u>	<u>7,657</u>	<u>46,927</u>	<u>154,240</u>
<b>EXPENDITURES</b>				
Capital outlay	-	201,862	-	201,862
Program expenses	93,198	17,846	24,395	135,439
<b>TOTAL EXPENDITURES</b>	<u>93,198</u>	<u>219,708</u>	<u>24,395</u>	<u>337,301</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>6,458</u>	<u>(212,051)</u>	<u>22,532</u>	<u>(183,061)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	-	65,000	-	65,000
Transfers in	-	302,825	-	302,825
Transfers (out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>367,825</u>	<u>-</u>	<u>367,825</u>
<b>NET CHANGE IN FUND BALANCES</b>	6,458	155,774	22,532	184,764
<b>FUND BALANCES - JULY 1</b>	<u>24,914</u>	<u>214,116</u>	<u>351,658</u>	<u>590,688</u>
<b>FUND BALANCES - JUNE 30</b>	<u>\$ 31,372</u>	<u>\$ 369,890</u>	<u>\$ 374,190</u>	<u>\$ 775,452</u>

See accompanying independent auditors' report and notes to financial statements.

## Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

SCHEDULE D

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS  
JUNE 30, 2014

	Recreation Committee	Economic Development Committee	Podunk Snowmobile Club	Walmart Eco Pierce Grant	Kitty Fund	Halloween & Easter	Insurance Refunds	Library Donations	Outdoor Market Committee
<b>ASSETS</b>									
Cash and cash equivalents	\$ -	\$ -	\$ 1,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	7,116	-	-	-	-	-
Due from other funds	6,178	846	-	-	50	-	12,036	5,173	695
<b>TOTAL ASSETS</b>	<b>\$ 6,178</b>	<b>\$ 846</b>	<b>\$ 1,023</b>	<b>\$ 7,116</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ 12,036</b>	<b>\$ 5,173</b>	<b>\$ 695</b>
<b>LIABILITIES</b>									
Due to other funds	\$ -	\$ -	\$ 1,023	\$ -	\$ -	\$ 193	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>1,023</b>	<b>-</b>	<b>-</b>	<b>193</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	7,116	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	6,178	846	-	-	50	-	12,036	5,173	695
Unassigned	-	-	-	-	-	(193)	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>6,178</b>	<b>846</b>	<b>-</b>	<b>7,116</b>	<b>50</b>	<b>(193)</b>	<b>12,036</b>	<b>5,173</b>	<b>695</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 6,178</b>	<b>\$ 846</b>	<b>\$ 1,023</b>	<b>\$ 7,116</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ 12,036</b>	<b>\$ 5,173</b>	<b>\$ 695</b>

SCHEDULE D (CONTINUED)

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS  
JUNE 30, 2014

	Dixfield Community Committee	Workers' Compe- nsation	Beauty Donations	Wind Study	Police Grants	Return of Bullrock Fund	Sidewalk Project 2012	Tax Acquired Sales	Totals
<b>ASSETS</b>									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,200	\$ -	\$ 5,223
Investments	-	-	-	-	-	-	-	-	7,116
Due from other funds	1,259	10,289	500	8,723	-	1,287	-	-	47,036
<b>TOTAL ASSETS</b>	<b>\$ 1,259</b>	<b>\$ 10,289</b>	<b>\$ 500</b>	<b>\$ 8,723</b>	<b>\$ -</b>	<b>\$ 1,287</b>	<b>\$ 4,200</b>	<b>\$ -</b>	<b>\$ 59,375</b>
<b>LIABILITIES</b>									
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 17,994	\$ -	\$ 8,793	\$ -	\$ 28,003
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,994</b>	<b>-</b>	<b>8,793</b>	<b>-</b>	<b>28,003</b>
<b>FUND BALANCES</b>									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	7,116
Committed	-	-	-	-	-	-	-	-	-
Assigned	1,259	10,289	500	8,723	-	1,287	-	-	47,036
Unassigned	-	-	-	-	(17,994)	-	(4,593)	-	(22,780)
<b>TOTAL FUND BALANCES</b>	<b>1,259</b>	<b>10,289</b>	<b>500</b>	<b>8,723</b>	<b>(17,994)</b>	<b>1,287</b>	<b>(4,593)</b>	<b>-</b>	<b>31,372</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,259</b>	<b>\$ 10,289</b>	<b>\$ 500</b>	<b>\$ 8,723</b>	<b>\$ -</b>	<b>\$ 1,287</b>	<b>\$ 4,200</b>	<b>\$ -</b>	<b>\$ 59,375</b>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE E

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUES FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

	Recreation Committee	Economic Development Committee	Podunk Snowmobile Club	Walmart Eco Pierce Grant	Kitty Fund	Halloween & Easter	Insurance Refunds	Library Donations	Outdoor Market Committee
REVENUES									
Intergovernmental	\$ -	\$ -	\$ 9,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	11	-	-	-	-	-
Other	1,200	77	1,463	-	50	378	14,636	864	1,930
TOTAL REVENUES	1,200	77	10,465	11	50	378	14,636	864	1,930
EXPENDITURES									
	-	-	10,465	-	50	571	2,600	1,550	1,469
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,200	77	-	11	-	(193)	12,036	(686)	461
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	1,200	77	-	11	-	(193)	12,036	(686)	461
FUND BALANCES - JULY 1	4,978	769	-	7,105	50	-	-	5,859	234
FUND BALANCES - JUNE 30	\$ 6,178	\$ 846	\$ -	\$ 7,116	\$ 50	\$ (193)	\$ 12,036	\$ 5,173	\$ 695

SCHEDULE E (CONTINUED)

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUES FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

	Dixfield Community Committee	Workers' Compe- nsation	Beauty Donations	Wind Study	Police Grants	Return of Bullrock Fund	Sidewalk Project 2012	Tax Acquired Sales	Totals
REVENUES									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 64,885	\$ -	\$ -	\$ -	\$ 73,887
Interest income	-	-	-	-	-	-	-	-	11
Other	-	2,800	-	-	2,360	-	-	2,506	25,758
<b>TOTAL REVENUES</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>67,245</b>	<b>-</b>	<b>-</b>	<b>2,506</b>	<b>99,656</b>
EXPENDITURES									
	-	-	-	1,890	70,010	-	4,593	2,506	93,198
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	2,800	-	(1,890)	(2,765)	-	(4,593)	-	6,458
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET CHANGE IN FUND BALANCES	-	2,800	-	(1,890)	(2,765)	-	(4,593)	-	6,458
FUND BALANCES - JULY 1	1,259	7,489	500	10,613	(15,229)	1,287	-	-	24,914
FUND BALANCES - JUNE 30	\$ 1,259	\$ 10,289	\$ 500	\$ 8,723	\$ (17,994)	\$ 1,287	\$ (4,593)	\$ -	\$ 31,372

See accompanying independent auditors' report and notes to financial statements.

## Capital Project Funds

Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

SCHEDULE F

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2014

	Boiler Reserve	Fire Station Reserve	Cruiser Reserve	Fire Truck Reserve	McIntire Family Library	Public Works Equipment
<b>ASSETS</b>						
Cash and cash equivalents	\$ 11,751	\$ 13,705	\$ 7,923	\$ 62,560	\$ 1,644	\$ 6,600
Due from other funds	2	2,504	2	10	-	1
<b>TOTAL ASSETS</b>	<u>\$ 11,753</u>	<u>\$ 16,209</u>	<u>\$ 7,925</u>	<u>\$ 62,570</u>	<u>\$ 1,644</u>	<u>\$ 6,601</u>
<b>LIABILITIES</b>						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	11,753	16,209	7,925	62,570	1,644	6,601
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>11,753</u>	<u>16,209</u>	<u>7,925</u>	<u>62,570</u>	<u>1,644</u>	<u>6,601</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 11,753</u>	<u>\$ 16,209</u>	<u>\$ 7,925</u>	<u>\$ 62,570</u>	<u>\$ 1,644</u>	<u>\$ 6,601</u>

SCHEDULE F (CONTINUED)

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2014

	Road Construction Reserve	Sidewalk Reserve	Public Works Building	Bartlett Fund Library Reserve	Fire Station Equipment	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 132,224	\$ 100,208	\$ 15,709	\$ 1,978	\$ 15,524	\$ 369,826
Due from other funds	23	16	5	-	-	2,563
<b>TOTAL ASSETS</b>	<u>\$ 132,247</u>	<u>\$ 100,224</u>	<u>\$ 15,714</u>	<u>\$ 1,978</u>	<u>\$ 15,524</u>	<u>\$ 372,389</u>
<b>LIABILITIES</b>						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 2,499	\$ 2,499
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,499</u>	<u>\$ 2,499</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	132,247	100,224	15,714	1,978	13,025	369,890
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>132,247</u>	<u>100,224</u>	<u>15,714</u>	<u>1,978</u>	<u>13,025</u>	<u>369,890</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 132,247</u>	<u>\$ 100,224</u>	<u>\$ 15,714</u>	<u>\$ 1,978</u>	<u>\$ 15,524</u>	<u>\$ 372,389</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE G

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Boiler Reserve	Fire Station Reserve	Cruiser Reserve	Fire Truck Reserve	McIntire Family Library	Public Works Equipment
REVENUES						
Interest income	\$ 15	\$ 16	\$ 27	\$ 64	\$ 2	\$ 25
Other	-	-	740	-	-	6,556
<b>TOTAL REVENUES</b>	<b>15</b>	<b>16</b>	<b>767</b>	<b>64</b>	<b>2</b>	<b>6,581</b>
EXPENDITURES						
Capital outlay	-	-	26,775	-	-	158,772
Program expenses	888	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>888</b>	<b>-</b>	<b>26,775</b>	<b>-</b>	<b>-</b>	<b>158,772</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(873)</b>	<b>16</b>	<b>(26,008)</b>	<b>64</b>	<b>2</b>	<b>(152,191)</b>
OTHER FINANCING SOURCES (USES)						
Bond proceeds	-	-	-	-	-	65,000
Transfers in	-	7,500	10,000	25,000	-	40,000
Transfers (out)	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>7,500</b>	<b>10,000</b>	<b>25,000</b>	<b>-</b>	<b>105,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(873)</b>	<b>7,516</b>	<b>(16,008)</b>	<b>25,064</b>	<b>2</b>	<b>(47,191)</b>
<b>FUND BALANCES - JULY 1</b>	<b>12,626</b>	<b>8,693</b>	<b>23,933</b>	<b>37,506</b>	<b>1,642</b>	<b>53,792</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 11,753</b>	<b>\$ 16,209</b>	<b>\$ 7,925</b>	<b>\$ 62,570</b>	<b>\$ 1,644</b>	<b>\$ 6,601</b>

TOWN OF DIXFIELD, MAINE

SCHEDULE G (CONTINUED)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Road Construction Reserve	\$	75	\$	19	\$	2	\$	15	\$	361
	Sidewalk Reserve	Public Works Building	Bartlett Fund Library Reserve	Fire Station Equipment	Totals						
REVENUES											
Interest income	\$ 101	\$ 75	\$ 19	\$ 2	\$ 15	\$ 361					
Other	-	-	-	-	-	7,296					
<b>TOTAL REVENUES</b>	<b>101</b>	<b>75</b>	<b>19</b>	<b>2</b>	<b>15</b>	<b>7,657</b>					
EXPENDITURES											
Capital outlay	-	16,315	-	-	-	201,862					
Program expenses	11,472	-	3,491	-	1,995	17,846					
<b>TOTAL EXPENDITURES</b>	<b>11,472</b>	<b>16,315</b>	<b>3,491</b>	<b>-</b>	<b>1,995</b>	<b>219,708</b>					
<b>EXCESS OF REVENUES OVER (UNDER)</b>	<b>(11,371)</b>	<b>(16,240)</b>	<b>(3,472)</b>	<b>2</b>	<b>(1,980)</b>	<b>(212,051)</b>					
OTHER FINANCING SOURCES (USES)											
Bond proceeds	-	-	-	-	-	65,000					
Transfers in	127,205	83,120	5,000	-	5,000	302,825					
Transfers (out)	-	-	-	-	-	-					
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>127,205</b>	<b>83,120</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>367,825</b>					
<b>NET CHANGE IN FUND BALANCES</b>	<b>115,834</b>	<b>66,880</b>	<b>1,528</b>	<b>2</b>	<b>3,020</b>	<b>155,774</b>					
<b>FUND BALANCES - JULY 1</b>	<b>16,413</b>	<b>33,344</b>	<b>14,186</b>	<b>1,976</b>	<b>10,005</b>	<b>214,116</b>					
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 132,247</b>	<b>\$ 100,224</b>	<b>\$ 15,714</b>	<b>\$ 1,978</b>	<b>\$ 13,025</b>	<b>\$ 369,890</b>					

See accompanying independent auditors' report and notes to financial statements.

## Permanent Funds

Permanent funds are used to account for assets held by the Town of Dixfield, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Unit or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of cemeteries and scholarships.

SCHEDULE H

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS  
JUNE 30, 2014

	Perpetual Care	Odd Fellows Scholarship	Ministerial	Verdurina Ludden Trust	Harlow/ Ludden Trust	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 14,249	\$ 2,445	\$ 814	\$ 1,757	\$ 1,190	\$ 20,455
Investments	199,423	104,523	2,232	34,740	12,449	353,367
Due from other funds	700	-	-	18	-	718
<b>TOTAL ASSETS</b>	<b>\$ 214,372</b>	<b>\$ 106,968</b>	<b>\$ 3,046</b>	<b>\$ 36,515</b>	<b>\$ 13,639</b>	<b>\$ 374,540</b>
<b>LIABILITIES</b>						
Due to other funds	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ 350
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350</b>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	214,372	106,618	3,046	36,515	13,639	374,190
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>214,372</b>	<b>106,618</b>	<b>3,046</b>	<b>36,515</b>	<b>13,639</b>	<b>374,190</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 214,372</b>	<b>\$ 106,968</b>	<b>\$ 3,046</b>	<b>\$ 36,515</b>	<b>\$ 13,639</b>	<b>\$ 374,540</b>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR PERMANENT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2014

	Perpetual Care	Odd Fellows Scholarship	Ministerial	Verdurina Ludden Trust	Harlow/ Ludden Trust	Totals
REVENUES						
Investment income, net of unrealized gains/(losses)	\$ 26,005	\$ 13,664	\$ 292	\$ 4,339	\$ 1,627	\$ 45,927
Other	1,000	-	-	-	-	1,000
<b>TOTAL REVENUES</b>	<b>27,005</b>	<b>13,664</b>	<b>292</b>	<b>4,339</b>	<b>1,627</b>	<b>46,927</b>
EXPENDITURES						
Bank charges	1,760	925	20	1,680	110	4,495
Other	18,500	1,400	-	-	-	19,900
<b>TOTAL EXPENDITURES</b>	<b>20,260</b>	<b>2,325</b>	<b>20</b>	<b>1,680</b>	<b>110</b>	<b>24,395</b>
EXCESS OF REVENUES OVER EXPENDITURES	6,745	11,339	272	2,659	1,517	22,532
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET CHANGE IN FUND BALANCES	6,745	11,339	272	2,659	1,517	22,532
FUND BALANCES - JULY 1	207,627	95,279	2,774	33,856	12,122	351,658
FUND BALANCES - JUNE 30	\$ 214,372	\$ 106,618	\$ 3,046	\$ 36,515	\$ 13,639	\$ 374,190

See accompanying independent auditors' report and notes to financial statements.

## General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

NOTE: The complete Post Audit for Fiscal Year End 2014 is on file at the Town Office.

# Dixfield Police Department

I would first of all like to take this final opportunity to express my sincere gratitude to all citizens, elected and appointed officials as well as dedicated police officers who serve this community for their commitment and continued support to police services. I have considered it an honor for the past seventeen years to serve you as your police chief. I will miss working daily with my staff, our town manager, other town officials and employees. I will also miss you, the citizens who make this a great community as well as the relationships which we have established over the years.

The Dixfield Police Department once again applied for and was the recipient of several grants. Grants received were Underage Drinking Grant, Bureau of Highway Safety Seat Belt Enforcement Grant, ATV Enforcement Grant and Local Pass-Through Recovery Act-Bryne Jag Grant. We were able to use the grant monies to fund special details in problematic areas of our community. These details included foot patrols during late evening and early morning hours. We conducted extra saturation patrols to crack down on seatbelt and speed violations throughout our community. We were able to purchase other much needed equipment that otherwise would not have been possible.

Our fifth officer position received through our COPS Grant continued to provide the department with the opportunity to have an officer in both of our schools on a regular basis as well as providing the additional time and manpower to follow up on criminal investigations in a timely manner. As you can see by the statistics the position has proven to be very instrumental in the successful investigation and solving of major crimes during this past year. The grant will end on February 28, 2015. It will then be our obligation to keep the officer on board until January 11, 2016. At that time I hope you, as citizens will agree with me that this experiment with a fifth officer has been extremely important to our mission and fund the position.

Domestic Assault incidents decreased by 60% during 2014. We believe that our **ZERO %** tolerance for this type of criminal behavior on this crime which so adversely affects each and every family member of the families it infiltrates is indeed making a difference. We continue to ask for your help as citizens in reporting this very serious and in some cases potentially fatal type of criminal behavior in our community. We have a Facebook account on which we encourage you to sign on as a friend and report any and all criminal or suspicious activity you observe in our community. You may also report through our office, in person, by telephone (562-4517) or through the Oxford County Regional Communication Center by calling (1-800-733-1421). Anonymous tips are welcomed. Please do not hesitate to call and be assured that we will work with you and follow up on all information received.

Theft complaints increased by 15%. Burglaries decreased by 50%.

Respectfully submitted,

**Chief Richard A. Pickett**

## Statistical Information:

Patrol Miles: 64100  
Recorded Incidents: 1161  
Summonses: 135  
Parking Tickets: 5  
OUI: 7  
OAS: 8  
Theft of A Motor Vehicle: 0  
Theft from a Motor Vehicle: 2  
Security Checks: 14600  
Child Abuse & Neglect: 2  
Adult Arrests: 77  
Juvenile Arrests: 5  
Accidents: 91  
Domestic Assaults: 4  
Domestic Involved Incidents: 15  
Burglaries: 12  
Thefts: 60  
Sexual Assaults: 3  
Simple Assaults: 18  
Vandalism: 27



# *Animal Control*

## ***Help Stop Animal Abuse in Maine***

### **-Contact-**

**Animal Welfare Program**

**28 State House Station**

**90 Blossom Lane**

**Deering Building**

**Augusta, ME 04333**

**Phone: 207-287-3846 Fax: 207-287-7548**



Anne Simmons-Edmunds  
Animal Control Officer  
(207) 357-9947





# Dixfield Fire Company

During the fiscal year ending June 30, 2014, the Fire Company responded to the following eighty-four (84) incidents:

<b>Fire</b>	
<b>Structure (includes chimney fires)</b>	<b>27</b>
<b>Wood &amp; Grass</b>	<b>6</b>
<b>All other</b>	<b>4</b>
<b>Report of Smoke</b>	<b>2</b>
<b>Motor Vehicle Accidents</b>	<b>17</b>
<b>Rescue Related</b>	<b>3</b>
<b>Alarm Activation</b>	<b>4</b>
<b>Power Line / Tree on Wires</b>	<b>10</b>
<b>Carbon Monoxide check</b>	<b>0</b>
<b>Other Miscellaneous</b>	<b>6</b>
<b>Medical Assist</b>	<b>5</b>

More one half of these calls, 43, involved mutual aid, either received or provided. As indicated in past years, mutual aid assistance is vital today to successfully accomplish our mission of responding to emergency incidents within our communities. By these numbers, a regionalized effort toward providing fire and rescue protection is becoming more evident.

Fire Prevention presentations were made throughout the year in our area schools. We feel it is important to make these educational opportunities available to our youth. Thanks go out to the Company members that have devoted their time to providing these fire safety learning experiences.

I would also like to take this opportunity to remind all citizens to practice fire safety in and around your home; install smoke detectors (and replace the batteries when you change your clocks), inspect and clean your chimney if you burn wood (chimney cleaning brushes are available for loan at the station), keep flammables, matches & lighters away from young children. Also, remember that any burning of brush or leaves requires a permit. Fire permits are available from the Town Fire Warden or Deputies (names & numbers available at the Town office), or online at [www.maineburnpermit.com](http://www.maineburnpermit.com).

Thank you to our personnel for putting many hours of training, working around the station, on equipment, and especially responding to calls. Additional thanks are extended to all of our mutual aid partners, the Auxiliary, the Dixfield Police and Public Works Departments and MedCare Ambulance. Without their assistance our job would be much more difficult.

Please, practice fire safety every day.

Scott R Dennett  
Fire Chief

# *East Dixfield Fire Department*

## *Randy Hall, Fire Chief*



Citizens and taxpayers of Dixfield,

We have lost a couple of members this last year but have gained some new ones. Our call volume was about the same as last year with more mutual aid calls than our own. We held another blood drive that had a good turnout. Dixfield Fire called us out for the ALS Ice Bucket Challenge. We met the challenge and were glad to help this cause. Thank you to all who support and help us. Stay safe.

Wendell K. Blood

Secretary/Treasurer

## *Water Department*

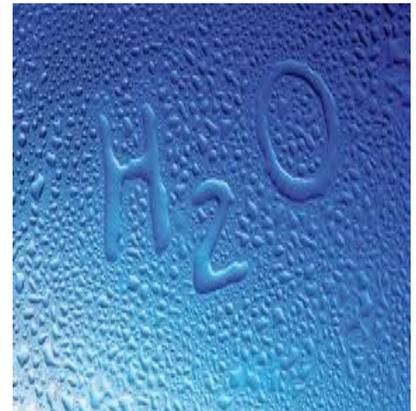
To the Citizens of Dixfield:

2014 was the first year of our three year contract between Mexico Water District and the Town of Dixfield for the Water Department field operations. It was also the first year the Town of Dixfield contracted with Mexico Water District to provide billing and collection services for the Sewer and Water Departments.

For the year 2013 we pumped over 41,500,000 gallons of drinking water.

During the 2014 year, besides the normal work load, we did the following:

- 1) Took and passed Dixfield's Lead and Copper Tests.
- 2) Laid out and reviewed plans for the Pine St. & High St. construction project.
- 3) Reviewed and met with the State for their 2016 Rt. 2 projects.
- 4) We extended two low hydrants.
- 5) Laid out and reviewed plans for the Newton Brook Pumping Station upgrades.
- 6) Finished up Phase 2 of the Plant controls and alarm systems upgrades.
- 7) As of 10/15/14 we have found 7 service line leaks.
- 8) We are still working on updating the records for Curb Box shut offs; to date we have completed 450 out of 600.



Our Meter Replacement Program is in our sixth year, so far we have replaced over 65 meters this year giving us a total of over 410 meter changes since we started in 2006.

We look forward to another great year working for the Town of Dixfield.

James M. White  
Superintendent

# *Dixfield Sewer Department*

**Contracted Operation and Maintenance  
of the Town of Dixfield's Sanitary Sewer  
Collection System**



In an effort to prolong the life of the sewer infrastructure, maintain Maine DEP compliance, eliminate sewer overflows or discharges, and respond to issues effectively, the Town of Dixfield is contracted with the Ted Berry Company of Livermore to operate and maintain the wastewater collection system. This agreement began on September 1, 2007 when the Ted Berry Company took over the daily operations of the wastewater collection system for the Town.

The Town's sewer system consists of nearly 8.5 miles of underground gravity sewer pipe, approximately 150 manholes, a service connection for each private sewer lateral that connects to the sewer system, and seven pumping stations which lift the flow from areas throughout the system and pump it to Hall Hill where it is metered and pumped one last time to the Rumford/Mexico Sewerage Treatment plant through a long force main which the Town shares with the Mexico Sewer District.

As part of the maintenance agreement annual collection system cleaning and inspections including the sewer mains and the pumping stations is ongoing. The aging pumping stations require constant attention; however everything is being done to maximize the current equipment's life cycle and reduce maintenance and repair costs. Our partners Stevens Pump Service and EIS have done a great job in keeping our mechanical systems operational on nearly 40 year old pumping systems.

Residents and users of the sewer system can help protect the infrastructure and keep operating expenses down are to never flush FOG (Fats, Oils, and/or Grease) down the drains, do not flush so called "flushable" wipes into the sewer system as they are in most cases non-dispersible which means they stay intact and can clog pipes and pumps, and report anything that seems abnormal with the sewer system immediately. Sewer pipes and pumping stations can become clogged by FOG and wipes or other debris not intended for the sewer system and cause backups into basements, roadways, businesses, and waterways, Sewer backups create health hazards and can result in expensive property damage and threaten the environment.

Please check out the following website for more information on the contract or to find out important emergency contact information.

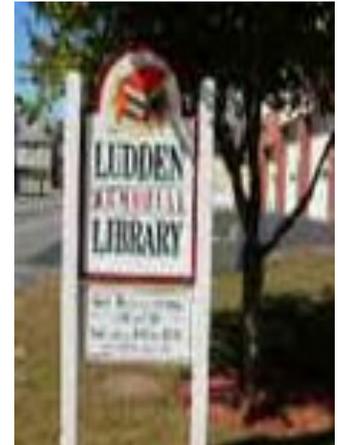
[www.tedberrycompany.com](http://www.tedberrycompany.com) and <http://dixfield.org/sewer.html>

# Ludden Memorial Library

Ludden Memorial Library continues to provide an important public service to this community and the surrounding area towns that support it. The library has been open 52 weeks this past year and has delivered over 2000 hours of service to our patrons. We are open 5 days per week and also on Saturday mornings during the school year (Labor Day until Memorial Day.) Closed on most major holidays.



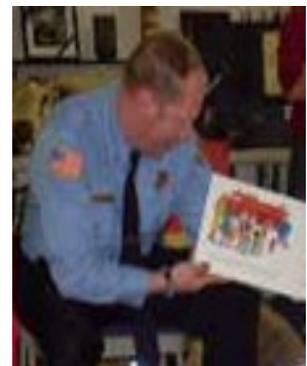
The operating budget for the library for the past fiscal year was \$120,030 and \$5,592 was collected in non-resident fees, book sales, overdue fines, printing, and copying fees, etc. We offered 35 children's programs this year which includes our Story Time program on Monday mornings during the school year and our Summer Reading Program which takes place throughout the month of July. Both of these programs were very well attended and well received by the public. There were a total of 1,036 children that took part in these programs this year. The total number of library visits for the year was 16,625. We received 3,125 interlibrary loans from other Minerva libraries, and loaned out 6,325 of our items to other libraries. Our total adult circulation was 17,059 items and 7,116 children's items were circulated. A total of 24,175 library items were circulated for the year, plus 700 electronic items, and we have assisted our patrons with over 400 reference transactions.



The library owns approximately 20,400 print materials for adults and children, 7,021 electronic books plus 4,229 downloadable audio books, 841 physical audio books, 34 print serial subscription magazines & newspapers, and 1,639 video materials. These are all available for checking out or downloading with your library card.

We have 1,453 registered users, 10 public use computers (1 lap top) with internet access which were used for 4,156 sessions. We also offer free Wi-Fi, downloadable e-books & audio books, and 66 licensed databases which are accessible for free with your library card.

Also this year, the library's outdoor sign has been re-done by "Signworks" of Farmington, ME. It is now all new and beautiful again!



We have had a very busy year at the library and as always it continues to deliver a very beneficial service to our community and beyond.

Respectfully submitted,  
Peggy Malley  
Library Director

*Jone Harlow*  
*Dixfield Community Fund and Scholarships*

Year	Total Interest	Interest Town Use (75%)	Interest Scholarships (25%)	Year	Total Interest	Interest Town Use (75%)	Interest Scholarships (25%)
1972	\$ 5,319.04	\$ 3,989.26	\$ 1,329.78	1994	16,662.95	12,496.65	4,166.30
1973	11,013.67	8,260.24	2,753.43	1995	21,313.42	17,050.27	4,263.15
1974	16,466.52	12,349.92	4,116.60	1996	21,605.88	17,284.23	4,321.65
1975	17,963.21	13,472.41	4,490.80	1997	13,296.37	9,971.82	3,324.55
1976	17,124.58	12,843.41	4,281.17	1998	12,395.39	9,296.12	3,099.27
1977	18,088.14	13,566.11	4,522.03	1999	15,039.46	11,279.08	3,760.38
1978	18,099.01	13,574.26	4,524.75	2000	11,895.13	8,920.94	2,974.19
1979	19,990.92	14,993.19	4,997.73	2001	13,096.50	9,821.93	3,274.57
1980	22,302.65	16,726.99	5,575.66	2002	13,366.26	10,024.24	3,342.02
1981	23,009.42	17,257.07	5,752.35	2003	14,350.65	10,762.50	3,588.15
1982	34,315.05	25,736.29	8,578.76	2004	18,360.22	13,769.54	4,590.68
1983	24,534.65	18,400.99	6,133.66	2005	18,456.95	13,842.09	4,614.86
1984	26,392.53	19,794.40	6,598.13	2006	20,393.94	15,294.76	5,099.18
1985	26,636.35	19,977.26	6,659.09	2007	18,315.82	13,736.25	4,579.57
1986	24,100.45	18,075.34	6,025.11	2008	28,405.16	21,302.90	7,102.26
1987	25,235.58	18,926.68	6,308.90	2009	17,451.35	13,087.92	4,363.43
1988	24,161.27	18,120.96	6,040.31	2010	15,016.01	11,261.49	3,754.52
1989	24,499.50	18,372.99	6,126.51	2011	13,884.63	10,413.00	3,471.63
1990	25,556.64	19,167.48	6,389.16	2012	20,757.08	15,567.10	5,189.98
1991	23,631.73	17,723.80	5,907.93	2013	13,205.71	9,904.28	3,301.43
1992	3,633.00	8,833.00	4,800.00	2014	12,442.97	9,331.80	3,111.17
1993	18,638.03	14,035.67	4,602.36	<b>Totals</b>	<b>\$810,423.79</b>	<b>\$608,616.63</b>	<b>\$201,807.16</b>

# *Odd Fellows and Rebekahs*

## *Scholarship Fund*

### **Interest Earned from 1986 to Present**

	<b>Interest Earned</b>	<b>Number of Scholarships Awarded</b>
1986 (1 <sup>st</sup> Year)	\$ 1,255.41	8
1987	1,298.20	9
1988	1,242.93	8
1989	3,044.46	11
1990	3,100.98	8
1991	2,867.40	7
1992	2,337.25	17
1993	2,624.83	7
1994	2,260.54	14
1995	1,726.17	14
1996	2,068.82	8
1997	1,322.36	4
1998	1,504.01	6
1999	1,824.84	6
2000	1,443.31	9
2001	1,589.08	7
2002	1,621.81	13
2003	1,726.17	16
2004	2,227.75	14
2005	2,239.49	8
2006	2,474.52	10
2007	2,222.36	6
2008	3,446.57	9
2009	2,200.00	5
2010	1,921.98	4
2011	1,709.68	9
2012	2,518.58	15
2013	1,602.33	15
2014	1,509.78	8
<b>Total</b>	<b>\$58,931.61</b>	<b>275</b>

## *Key Bank Trust Accounts*

Fund	% of Earned Interest	Amount Received 2014	Balance of Accrued Interest 6/30/2014
Ione Harlow Dixfield Community Fund	54.77%	\$9,331.80	\$52,405.50
Ione Harlow Dixfield Community Fund Scholarships	18.26%	3,111.17	3,187.62
Cemetery Trusts	16.86%	2,873.36	13,720.84
Odd Fellows Scholarship Trust	8.86%	1,509.78	1,590.37
Harlow Library Trust	1.06%	179.82	1,088.35
Ministerial School Trust	.19%	32.23	796.33
<b>Totals</b>	<b>100.00%</b>	<b>\$17038.16</b>	<b>\$72,789.01</b>

## *Verdurina Ludden Trust*

Verdurina Ludden Trust is a separate trust fund, although managed through Key Bank Trust (together with those listed above). These funds are dedicated as an offset to the library's annual budget and are placed in a library revenue account each year. This year's interest (2014) totaled **\$729.05**.

# Northern Oxford Regional Solid Waste Board (N.O.R.S.W.B)

*Greetings, Town of Dixfield Residents:*

Revenues received in the amount of \$86,473 helped offset the costs of recycling operations, this despite the decrease of \$63,660 due to lack of demand in the markets for materials. During this time we were able to do numerous improvements at the transfer station/recycling center including continuing with our paving program especially in the recycling areas.

During 2013 we processed 9080 tons of municipal solid waste from our six member towns, an increase of 40 tons over 2012 disposal cost in 2013, excluding transportation was \$453,671. During this period we recycled 816 tons of materials. This amount is down 216 tons. Remember separating recyclables from your trash decreases the cost of disposal and creates revenue reducing overall operational costs. The average person creates trash made up of 50% recyclables, yet only 10% is currently being reclaimed.

In June 2014 we collected 91 units of household hazardous waste from member residents. A small increase over our previous year, but a welcome relief from our waste stream. Please remember recyclable materials include metal and aluminum cans, newspaper, magazines, office paper, and junk mail. Cardboard, paperboard such as cereal boxes, shoe boxes, and egg cartons are also subject. Plastic recycling now includes all plastic containers. The exception being plastic bags (most supermarkets accept clean bags) and Styrofoam. We have no current market for glass, but are currently landfilling on site. This includes jars, drinking glasses, cups, plates, baking dishes, etc.

Please remember universal waste like fluorescent lamps, TV's, computer monitors and towers, electronic equipment, along with mercury thermometers and switches, etc. **MUST** also be separated from the waste stream. These items should be brought to the Recycling and Transfer Station on Route 2 in Mexico. Please ask for assistance before disposal. **REMEMBER** with everyone's cooperation we can save the environment for our future generations and reduce solid waste costs.

Information on recycling and household hazardous waste is available by contacting the **Regional Solid Waste & Recycling** facility at 364-3645 or **River Valley Healthy Communities Coalition** at 364-7408.



# *Economic Development Council*

The Dixfield Economic Development Council (DEDC) hasn't been as active as a committee this year. The Outdoor Market Committee, however, did have the Market in August and it went very well. Deborah Morang and Bill DeVries worked on it as well as other volunteers to make it a success this year.

Donations have been made to the Halloween Walk, Santa's Helpers, Chamber Easter Egg Hunt, and Boy's and Girl's State candidates.

We were pleased to sponsor our three Annual Free Concerts at the Village Green. Our local songstress Sammi Angel presented a Fourth of July Celebration, Labor Day Celebration, and entertained the folks attending Market Day.

Sincerely,

Norine Clarke

*Anyone interested in serving on either of these committees is welcomed and should notify the Town Office (562-8151).*





DONNA M. PERRY/SUN JOURNAL

Randy Glover of Milton Township, center, and his sons, Matt Glover, left, of Rumford and Ryan Glover, right, of Milton Township, prepare Belgian horse, Jim, 9, right, to pull a log in a twitching contest Wednesday at the Farmington Fair. King, 12, left, was to pull later in the day.

# Family pulls together

**DONNA M. PERRY**  
STAFF WRITER

FARMINGTON — Matt Glover held the reins of two Belgium horses Wednesday morning while his father, Randy Glover, checked over the large animals in the brisk weather.

The horses, Jim, 9, and King, 12, weighed 2,900 pounds combined. They stood relatively still outside the pulling ring while Randy Glover of Milton Township in Oxford County waited to hear the lineup for the twitching contest.

"We're doing this for fun," his son, Matt of Rumford, said.

Three generations work-

ing with horses are involved, Randy said.

"I've had horses all my life. I grew up with them," he said. "I always worked in the woods. I'm still cutting wood with them."

Matt pulls professionally and planned to compete in that category with his horses Wednesday night. He helped his father set up.

The family has 10 Belgian horses.

The announcer read the lineup of pullers over the loud speaker. He and Jim would go second.

He went to check out the course Jim would pull a log through. The two horses would work together, later.

Jim is used to pulling logs.

"We cut wood with him all the time," Randy said.

The colts and young horses are trained by putting a little more load on them each time to pull. Most of the horses are broken in when owners get them, he said.

It takes a lot of driving and practice.

"Practice makes perfect," he said.

The family, including son Ryan, enjoy pulling with horses. Grandson Isaac, 2, Matt's son, already has his own calf and pony.

"If we didn't enjoy it, we wouldn't do it," Matt said.

Horses are expensive to maintain, Randy said, and he believes that is one reason he has seen a decline of

animals entered into pulling contests at fairs.

"Our grain bill is nearly \$1,000 a week," he said. "You have to work extra outside of the home. We have to cut a little more wood to keep them."

Just to buy a decent horse ready to pull costs about \$2,500. Then there are shoes, hay, grain and veterinary bills, he added.

His and Jim's names were heard through the ring by an announcer.

It was time for them to participate in the farmer's pull. They walked into the ring and hitched the log to Jim.

Then driver and horse were off around the ring.

[dperry@sunjournal.com](mailto:dperry@sunjournal.com)

ANGUS S. KING, JR.  
MAINE

359 DIRKSEN SENATE OFFICE BUILDING  
(207) 224-5344  
Website: <http://www.King.Senate.gov>

United States Senate  
WASHINGTON, DC 20510

COMMITTEES  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

August 20, 2014

Town of Dixfield  
46 Main Street  
PO Box 808  
Dixfield, Maine 04224

Dear Friends,

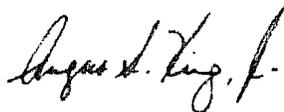
Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR.  
UNITED STATES SENATOR

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

PRESQUE ISLE  
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